

**Internal Revenue Service**  
Appeals Office M/S 55203  
5045 E Butler Ave  
Fresno, CA 93727-5136

Date: JUN 13 2019

MudRock News  
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**Department of the Treasury**

**Person to Contact:**

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**Refer Reply to:**

AP:W:A8:T7:FSC

**In Re:**

Freedom of Information Act

**Disclosure Case Number(s):**

F19115-0053

Dear Taylor Amarel,

We are in receipt of your letter, dated May 24, 2019, which purports to administratively appeal under the Freedom of Information Act (FOIA), 5 U.S.C. Section 552, the May 6, 2019 response from the Jacksonville, FL disclosure office. The FOIA, at 5 U.S.C. Section 552(a)(3)(A), and the Department of the Treasury Regulations that implement the FOIA, specify that certain information must be included in your letter in order to be treated as a proper FOIA request. 31 C.F.R. Section 1.5(b)(1)-(7). The disclosure office informed you that your April 19, 2019 letter did not contain all the necessary information. A determination by the disclosure office that a request is deficient in any respect is not a denial of access. Therefore, under the Departmental regulations, you are not entitled to administratively appeal this response. 31 C.F.R. Section 1.5(f). These FOIA regulations apply to all bureaus of the Department of the Treasury, including the Internal Revenue Service. 31 C.F.R. Section 1.1(a)(1)(viii).

Until you take action to correct the infirmities in your FOIA request and submit a proper request to the disclosure office, no further action will be taken by the disclosure office with respect to your request.

Because there is no jurisdiction for an administrative appeal under these circumstances, we are closing our file in regard to this matter.

Sincerely,



P. Perez  
Appeals Team Manager